

# ***Fund Code Report***

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
<i>100</i>	General Fund	This fund is the chief operating fund of the school administrative unit. It is used to account for all financial resources of the school administrative unit except for those required to be accounted for in another fund. A school administrative unit may have only ONE general fund.
<i>150</i>	General Fund - Adult Education	This fund is used to segregate general fund adult education transactions from K-12 general fund transactions
<i>200</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>201</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>202</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>203</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

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204	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
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<i>211</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
<i>212</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
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<i>217</i>	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

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218	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
219	Special Revenue Fund	This fund is used to account for all the proceeds of specific LOCAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
220	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
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<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
225	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
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228	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
229	Special Revenue Fund	This fund is used to account for all the proceeds of specific STATE revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
230	Special Revenue Fund - Title I	To be used to account for Title I Disadvantaged funds; CFDA number 84.010
231	Special Revenue Fund - Title I	To be used to account for Title I Program Improvement funds; CFDA number 84.010
232	Special Revenue Fund - Title I	To be used to account for Title IC Consortium funds; CFDA number 84.011

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
233	Special Revenue Fund - Title I	To be used to account for Title IC Migrant funds; CFDA number 84.011
234	Special Revenue Fund - Title I	To be used to account for Title I Neglected and Delinquent funds; CFDA number 84.013
235	Special Revenue Fund - Title I	To be used to account for Title I Even Start funds; CFDA number 84.213
236	Special Revenue Fund - Title I	To be used to account for Title I Migrant Even Start funds; CFDA number 84.214
237	Special Revenue Fund - Title I	To be used to account for Title I Advanced Placement Fee Program funds; CFDA number 84.330
238	Special Revenue Fund - Title I	To be used to account for Title I Comprehensive School Development funds; CFDA number 84.332
239	Special Revenue Fund - Title I	To be used to account for Title I Gear Up funds; CFDA number 84.334
240	Special Revenue Fund - Title I	To be used to account for Title I Accountability funds; CFDA number 84.348
241	Special Revenue Fund - Title I	To be used to account for Title I Reading First funds; CFDA number 84.357

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242	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
243	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
244	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
245	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
246	Special Revenue Fund - MaineCare	This fund is used to account for all MaineCare transactions.
247	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement transactions; CFDA 84.027
248	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement, Administrative grant transactions; CFDA 84.027

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
249	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement, Building Capacity and Improvement grant transactions; CFDA 84.027
250	Special Revenue Fund - Local Entitlement	This fund is used to account for all Local Entitlement, Discretionary grant transactions; CFDA 84.027
251	Special Revenue Fund - PreSchool Handicapped	This fund is used to account for all PreSchool Handicapped grant transactions, CFDA 84.173
252	Special Revenue Fund - PartC Infants and Children	This fund is used to account for all Part C IDEA grant transactions, CFDA 84.181
253	Special Revenue Fund - CITE	This fund is used to account for all CITE (Assistive Technology) grant transactions, CFDA 84.224
254	Special Revenue Fund - State Improvement	This fund is used to account for all State Personnel Development grant transactions, CFDA 84.323
255	Special Revenue Fund - Supervision Enhancement	This fund is used to account for all Part D IDEA Supervision Enhancement grant transactions, CFDA 84.326
256	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.



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257	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
258	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
259	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
260	Special Revenue Fund - Safe and Drug Free	This fund is used to account for all Community Service for Expelled Students grant transactions, CFDA 84.184
261	Special Revenue Fund - McKinney Homeless	This fund is used to account for all McKinney Homeless grant transactions, CFDA 84.196
262	Special Revenue Fund - Character Ed	This fund is used to account for all Character Ed (Title V) grant activity, CFDA 84.215
263	Special Revenue Fund - 21st Century Grants	This fund is used to account for all 21st Century (Title IV) grant activity, CFDA 84.287
264	Special Revenue Fund - Innovative	This fund is used to account for all Innovative Programs (Title V) grant activity, CFDA 84.298

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
265	Special Revenue Fund - Educational Technology	This fund is used to account for all Educational Technology State (Title IID) grant activity, CFDA 84.318
266	Special Revenue Fund - Educational Technology	This fund is used to account for all Educational Technology Competitive (Title IID) grant activity, CFDA 84.318
267	Special Revenue Fund - Rural & Low Income	This fund is used to account for all Rural and Low Income (Title VI) grant activity, CFDA 84.358
268	Special Revenue Fund - Language Acquisition	This fund is used to account for all Language Acquisition (Title III) grant activity, CFDA 84.365
269	Special Revenue Fund - Improving Teacher Quality	This fund is used to account for all Improving Teacher Quality State Activity (Title IIA) grant activity, CFDA 84.367
270	Special Revenue Fund - Improving Teacher Quality	This fund is used to account for all Improving Teacher Quality State (Title IIA) grant activity, CFDA 84.367
271	Special Revenue Fund - State Assessments	This fund is used to account for all State Assessments/Enhanced Assessment Instrument (Title VI) grant activity, CFDA 84.369
272	Special Revenue Fund - Refugee Resettlement	This fund is used to account for all Refugee Resettlement Assistance grant activity, CFDA
93.576		
273	Special Revenue Fund - HIV/Aids Education	This fund is used to account for all HIV/AIDS Education grant activity, CFDA 93.938

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
274	Special Revenue Fund - School Health	This fund is used to account for all School Health, Part A, grant activity, CFDA 93.938
275	Special Revenue Fund - Youth Media	This fund is used to account for all Youth Media grant activity, CFDA 93.938
276	Special Revenue Fund - Physical Activity Grant	This fund is used to account for all Physical Activity grant activity, CFDA 93.938
277	Special Revenue Fund - Rape Crisis	This fund is used to account for all Rape Crisis grant activity, CFDA 93.991
278	Special Revenue Fund - Learn and Serve	This fund is used to account for all Learn and Serve America grant activity, CFDA 94.004
279	Special Revenue Fund - Learn and Serve	This fund is used to account for all Learn and Serve Living Democracy grant activity, CFDA 94.004
280	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
281	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.

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282	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
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284	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
285	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Incarcerated grant activity, CFDA 84.048
286	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Title IC grant activity, CFDA 84.048
287	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Target Area Reserve grant activity, CFDA 84.048
288	Special Revenue Fund - Perkins	This fund is used to account for all Perkins Tech Prep grant activity, CFDA 84.234
289	Special Revenue Fund - Perkins	This fund is used to account for all Perkins State Admin grant activity, CFDA 84.234

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290	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
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292	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
293	Special Revenue Fund - School Nutrition	Used to account for all school nutrition activities for programs that are not fully self supporting under GASB 34 or that are not operated in whole under the general fund budget of the school unit.
294	Special Revenue Fund	This fund is used to account for all the proceeds of specific FEDERAL revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
295	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed Basic Grant, CFDA 84.002
296	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed Corrections Grant, CFDA 84.002

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
297	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed Special Projects Grant, CFDA 84.002
298	Special Revenue Fund - Adult Education	Used to account for all transactions funded by the Adult Ed State Leadership Grant, CFDA 84.002
299	Special Revenue Fund	This fund is used to account for all the proceeds of specific Local, State or Federal revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes and that are not accounted for via the State's Quarterly Cash Management Report.
300	Capital Projects Fund	This fund is used to account for financial resources to acquire or construct new schools or new additions to existing schools. Revenue to this fund is normally generated via the sale of bonds or other capital financing instruments. This fund SHOULD NOT be used to account for proceeds from the Revolving Renovation Fund EXCEPT when these funds are awarded for Priority III, Learning Space upgrade projects (Fund 350 series). A separate fund may be used for each capital project.
350	Capital Projects Fund - Learning Space Upgrades	This fund is used to account for Revolving Renovation Fund loans and the outlay of these loans that are earmarked to be used to for learning space upgrades to existing schools under Priority III approval. Principal payments on Revolving Renovation Fund loans should be included under Fund 100, Function 2600.

<i><b>Fund Code</b></i>	<i><b>Title</b></i>	<i><b>Description</b></i>
400	Minor Capital Project Fund	This fund is used to account for the accumulation of resources for minor capital projects, such as roof replacements. This fund should not be used to account for the construction of new facilities or additions to existing facilities. This fund is used to account for Revolving Renovation Fund loans and the outlay of these loans; principal payments on these loans should be included under Fund 100, Function 2600.
490	Minor Capital Project Fund - Outlays	Fund to be used for the outlay of a loan to lease purchase minor capital items
500	Permanent Fund	This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school administrative unit's programs.
600	Enterprise Fund	This fund is used to account for any activity for which a fee is charged to external users for goods and services. Enterprise funds are required to be used to account for any activity whose main revenue source meets any of the following criteria: 1) Any debt incurred is paid solely from fees and charges 2) There is a legal requirement to recover costs through fees and charges 3) There is a policy decision of the legislative body to recover the costs of providing services through fees and charges. Examples of enterprise funds include fully self-supporting food service programs.

***Fund Code***  
***650***

***Title***

***Description***

Enterprise Fund - Regional Programs

This fund is used to account for any activity for which a fee is charged to external users for services of this program. An enterprise fund may only be used to account for any activity whose main revenue source meets any of the following criteria: 1) Any debt incurred is paid solely from fees and charges 2) There is a legal requirement to recover costs through fees and charges 3) There is a policy decision of the legislative body to recover the costs of providing services through fees and charges. Examples of enterprise funds include fully self-supporting food service programs and 4) the charter establishing this program states that it must be self supporting

***700***

Internal Service Fund

This fund is used to account for any activity within the school administrative unit that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school administrative unit is the predominant participant in the activity; otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing.

***800***

Trust Fund

This fund is used to account for assets held by a school administrative unit in trustee capacity for others and therefore cannot be used to support the school administrative unit's own programs. Trust funds are generally accounted for on an economic resources measurement focus/accrual basis of accounting. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds.



***Fund Code***  
900

***Title***

***Description***

Agency Fund

This fund is used to account for funds that are held in a custodial capacity by a school administrative unit for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities,taxes collected for another government , fiscal agent accounts and clearing accounts.